

Article - Tax - General

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§12–105.

- (a) The tobacco tax rate for cigarettes is:
 - (1) \$1.00 for each package of 10 or fewer cigarettes;
 - (2) \$2.00 for each package of at least 11 and not more than 20 cigarettes;
 - (3) 10.0 cents for each cigarette in a package of more than 20 cigarettes; and
 - (4) 10.0 cents for each cigarette in a package of free sample cigarettes.
- (b)
 - (1) Except as provided in paragraph (2) of this subsection, the tobacco tax rate for other tobacco products is 30% of the wholesale price of the tobacco products.
 - (2)
 - (i) In this paragraph, “premium cigars” has the meaning stated in § 16.5–101 of the Business Regulation Article.
 - (ii) Except as provided in subparagraph (iii) of this paragraph, the tobacco tax rate for cigars is 70% of the wholesale price of the cigars.
 - (iii) The tobacco tax rate for premium cigars is 15% of the wholesale price of the premium cigars.

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